

REGISTRATION FOR VENDOR MOTOR VEHICLE FUEL TAX REFUNDS



Read instructions on back before you complete this application

Send your application to:
Wisconsin Department of Revenue
MS 5-107
PO Box 8900
Madison, WI 53708-8900
(608) 266-7363 or 266-6701
Fax: (608) 261-7049

Date of First Exempt Sale: _____

Please print or type

1. Name of Individual, Partnership or Corporation	Federal Employer ID No. (FEIN) _____ AND Social Security No. (if you are a sole proprietor) _____				
2. Business Name	Telephone Number () _____ Wis. County of Business Location _____				
3. Business Address	City _____ State _____ Zip Code _____				
Mailing Address - Street or PO Box	City _____ State _____ Zip Code _____				
4. Organization (check one) 1 <input type="checkbox"/> Sole Proprietor 2 <input type="checkbox"/> Partnership 3 <input type="checkbox"/> Wisconsin Corporation (date incorporated _____) 4 <input type="checkbox"/> Out-of-State Corporation (licensed in Wis? <input type="checkbox"/> Yes <input type="checkbox"/> No) 5a <input type="checkbox"/> Other (describe) _____) 5b <input type="checkbox"/> Governmental Unit (check appropriate box below) <input type="checkbox"/> Federal Governmental Unit <input type="checkbox"/> Wisconsin State Governmental Unit <input type="checkbox"/> County Governmental Unit <input type="checkbox"/> Local Governmental Unit 6 <input type="checkbox"/> Limited Liability Company (date registered _____)					
5. List name, home address and social security number of owner, general partners or principal officers.					
Full Name	Title	Street Address	City	State/Zip	Social Security Number
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

YOU SHOULD PROVIDE ALL THE INFORMATION REQUESTED ON THIS REGISTRATION FORM OR IT WILL BE RETURNED TO YOU.

DECLARATION: I declare under penalties of law that I have examined this information and to the best of my knowledge and belief, it is true, correct and complete.

President of Corporation/Partner/Individual Signature	Date	Secretary of Corporation/Partner Signature
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NOTE: If a corporation, the application should be signed by the president and secretary; if a partnership, by at least two of the partners.

KEEP A COPY OF THIS APPLICATION AND INSTRUCTIONS IN YOUR RECORDS

INFORMATION AND INSTRUCTIONS

INTRODUCTION

Wisconsin law allows persons who **sell tax-paid gasoline and undyed diesel fuel** for exempt usage to receive a refund of the Wisconsin motor vehicle fuel tax they pay suppliers when purchasing fuel for resale. The 2¢ per gallon petroleum inspection fee (3¢ per gallon through 3/31/06 and 2¢ per gallon for periods after 4/1/06) is only refundable on fuel you sell to the US Government and its agencies. **Fuel vendors who are not registered with the department as a motor vehicle fuel supplier or petroleum products shipper and anticipate making exempt sales of fuel should register with the department to speed the refund claim process.**

*Exceptions - Refunds of the motor vehicle fuel tax may NOT be claimed on sales of **dyed diesel** fuel.* Since dyed diesel fuel is purchased tax-free and may only be used for exempt purposes, there is no tax to refund when the fuel is resold.

EFFECTIVE DATE OF REFUND CLAIM PROCESS

The refunding of the motor vehicle fuel tax paid is effective for exempt sales of tax-paid gasoline and undyed diesel fuel made on or after April 1, 1994. The refunding of the petroleum inspection fee is effective for sales to the US Government and its agencies made on or after January 1, 1996.

Exempt sales which qualify for refund are described in more detail later in these instructions.

QUICK ISSUANCE OF REFUND CHECKS

Registering with the department will speed the processing of refund checks. Persons who register will be sent a supply of refund claim forms (MF-012) as well as exemption certificates (MF-209) which must be executed with customers who want to purchase gasoline and undyed diesel fuel tax-exempt.

DUE DATE FOR FILING REFUND CLAIMS

Refund claims should be filed within 4 years from the date exempt fuel is sold. However, you should not file more than one refund claim per month.

Interest - Refunds issued are for tax only and do not include interest.

ASSISTANCE

If you have any questions about completing this registration form, or need additional registration forms, exemption certificates or refund claims, contact us at:

Phone: (608) 266-7363 or 266-6701

Fax: (608) 261-7049

E-mail: excise@dor.state.wi.us

RECORD KEEPING

Persons making exempt sales must maintain records of their sales including the name and address of the purchaser, date of sale, type of fuel sold, the number of gallons sold, and that the state motor vehicle fuel tax, and petroleum inspection fee when applicable, were deducted from the sales price. Copies should also be retained of exemption certificates executed with customers to substantiate the nature of the exempt fuel sales.

Caution (presumption law) - When records are not maintained, Wisconsin law presumes that the motor vehicle fuel is sold with fuel tax and petroleum inspection fee included.

DEPARTMENT REVIEW OF REFUND CLAIMS

The department reserves the right to review and adjust refund claims either before or after refund checks are issued.

SALES ELIGIBLE FOR REFUND OF THE MOTOR VEHICLE FUEL TAX

The following sales of tax-paid motor vehicle fuel are exempt from the Wisconsin motor vehicle fuel tax:

1. Gasoline and undyed diesel fuel sold to the **United States Government** or its agencies. *Fuel sold to the State of Wisconsin, local municipalities in Wisconsin or school districts is taxable unless the sale qualifies as exempt under items 2 through 5 below.*
2. Gasoline and undyed diesel fuel sold to a common motor carrier as defined in Chapter 194, Wis. Stats., used in the operation of a motor vehicle for the urban mass transportation of passengers as defined in section 71.38, Wis. Stats.
3. **Gasoline** sold on or after July 1, 1998, for off-road use in mobile machinery and equipment and **delivered directly** into a customer's bulk storage tank in an amount **not less than 100 gallons**.
4. Gasoline sold for use in aircraft to a general aviation fuel dealer or user **licensed** with the department providing the fuel is **delivered directly** into the dealer or user's storage tank in an amount **not less than 100 gallons**.
5. Undyed diesel fuel sold as heating oil.
6. Undyed diesel fuel sold for use in trains.
7. Gasoline and undyed diesel fuel sold on a tribal reservation to Native Americans.

Caution: Gasoline cannot be sold **tax-exempt** if it will be placed into a fuel supply tank of licensed motor vehicle (except an urban mass transportation vehicle), snowmobile, recreational motorboat, or an all-terrain vehicle unless registered for private use.

The following fuel sales are exempt from the 2¢ per gallon petroleum inspection fee:

1. Sales of fuel to the US Government or any one of its agencies. For this exemption, fuel includes gasoline, undyed diesel fuel, aviation fuel, dyed diesel fuel, and any other fuel on which the inspection fee has been paid.

UNDYED DIESEL FUEL CANNOT BE SOLD TAX-EXEMPT FOR OFF-ROAD USE

Purchasers of undyed diesel fuel for off-road use must be charged the Wisconsin fuel tax when purchasing the fuel but can then file a claim with the department for a refund of the fuel tax relating to off-road usage. Purchasers should call (608) 266-7363 or 266-6701 for refund claim forms. Purchasers are encouraged to buy **dyed diesel** fuel for off-road use because it can be bought tax-exempt, which means that purchasers do not have to file off-road refund claims.

EXEMPTION CERTIFICATE REQUIRED

In order to make exempt sales to customers, you **must** execute with those customers an exemption certificate which indicates that the customers are eligible to purchase the motor vehicle fuel exclusive of the Wisconsin motor vehicle fuel tax. You can design your own exemption certificate or you can obtain blank exemption certificates (MF-209) from the department by calling (608) 266-7363 or 266-6701. *It is not necessary to execute the certificate when a sale is exempt from the petroleum inspection fee.*

If you design your own exemption certificate, it must contain the information specified in the Wisconsin Administrative Code, Tax 4.65. Call us if you want a copy of Tax 4.65.